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W.P.No.15860 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.15860 of 2025
& W.M.P.Nos.17941 & 17943 of 2025

Malathy Constructions
Represented by its Managing Partner
Mr Yasangi Ramachandraiah
1 145 Bharathi Nagar Athiyur Village & Post
Sankarapuram Taluk Villupuram
Tamil Nadu 605 801

... Petitioner

Vs.

The Deputy State Tax Officer 2
Kallakuruchi Assessment Circle, Kallakuruchi

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records leading to the issuance of assessment order bearing no. 33ABBFM7082Q1ZR/2019-2020 dated 19.08.2024 by the Respondent herein and quash the same

For Petitioner : Ms.Chandrika B

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate



W.P.No.15860 of 2025

ORDER

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This writ petition has been filed challenging the impugned assessment order dated 19.08.2024 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, the show cause notice was issued by the respondent on 22.05.2024 for which, a reply was filed by the petitioner on 07.06.2024. Thereafter, though an opportunity of personal hearing was provided, the petitioner has failed to appear before the respondent. Under these circumstances, the impugned assessment order came to be passed by the respondent, wherein, the reply filed by the petitioner was rejected by the respondent. Hence, he requests this Court to set aside the impugned order and provide one more opportunity to the petitioner for filing a detailed reply and present their case before the respondent.

3. On the other hand, the learned Government Advocate appearing for the respondents would submit that in this case, after the filing of reply, the opportunity of personal hearing was provided to the petitioner vide notices dated 04.07.2024, 12.07.2024 & 23.07.2024. However, the



W.P.No.15860 of 2025

WEB COPY

petitioner has failed to appear before the respondent. Further, she would submit that the reply filed by the petitioner was insufficient and hence, the same was rejected by the respondent while passing the impugned order. Hence, she would contend that though the sufficient opportunities were provided by the respondent, the petitioner had failed to avail the same. Under these circumstances, the respondent has rightly passed the assessment order and thus, the said order requires no interference of this Court. He would also suggest the petitioner to file an appeal against the assessment order. Hence, he prays for dismissal of this petition.

4. In reply, the learned counsel for the petitioner would submit that now, the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal. He has also undertakes to pay any amount over and above the statutory pre-deposit for condoning the delay in filing the appeal.



W.P.No.15860 of 2025

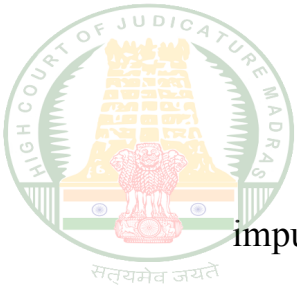
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5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

6. In the case on hand, the show cause notice dated 22.05.2024 was issued by the respondent, for which, the reply dated 07.06.2024 was filed by the petitioner. After the filing of reply, three opportunities of personal hearing were provided to the petitioner vide notices dated 04.07.2024, 12.07.2024 & 23.07.2024 and hence, the question of violation of principles of natural justice would not arise.

7. Further, it appears that the reply filed by the petitioner is neither proper not effective and hence, the same was rejected by the respondent while passing the impugned assessment order. In such case, this Court is of the considered view that the impugned assessment order passed by the respondent needs no interference of this Court.

8. As rightly suggested by the learned Government Advocate, the only recourse available to the petitioner is to file an appeal against the



W.P.No.15860 of 2025

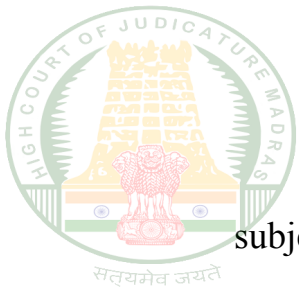
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impugned assessment order. Accordingly, the learned counsel for the petitioner seeks leave of this Court to file an appeal against the impugned assessment order dated 19.08.2024 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order, on terms, since it will be sufficient to meet out the case of the petitioner.

9. Therefore, though this petition has been filed challenging the impugned order dated 19.08.2024, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

10. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

11. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order,



W.P.No.15860 of 2025

WEB COPY

subject to the payment of 20% of the disputed tax amount to the respondent as agreed by the petitioner (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 10% of disputed tax amount). In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

10.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Deputy State Tax Officer 2

Kallakuruchi Assessment Circle, Kallakuruchi



WEB COPY



W.P.No.15860 of 2025

KRISHNAN RAMASAMY.J.,

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